AUG 3 0 2006

DOCKET NO: 268893US40PCT

IN THE UNITED STATES PATENT & TRADEMARK OFFICE

IN RE APPLICATION OF

KOICHIRO TAKE : EXAMINER: DUONG, THO V

SERIAL NO: 10/529,632

FILED: SEPTEMBER 28, 2005 : GROUP ART UNIT: 3753

FOR: HEAT EXCHANGING TUBE AND

HEAT EXCHANGER

AMENDMENT

COMMISSIONER FOR PATENTS ALEXANDRIA, VIRGINIA 22313

SIR:

In response to the Office Action dated June 6, 2006, please amend the aboveidentified application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Amendments to the Drawings begin on page 6 of this paper and include an attached replacement sheet.

Remarks/Arguments begin on page 7 of this paper.